

DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION
School Finance Section
2004-2005 Revisions to the **Missouri Financial Accounting Manual**,
Revenue Object Codes and Expenditure Function and Object Code Changes
Effective **July 1, 2004**

Revenue Codes

Code Deleted	5383	<u>Read-to-be-Ready Grant</u>
Code & Title Changed	5842	<u>Description Was:</u> <u>Transportation Amounts Received From Other LEAs for Handicapped Transportation</u> Amounts received through an interdistrict contract for transportation of another school district's handicapped students (includes amounts received from a district serving as a fiscal agent for ECSE transportation).
		<u>Changed To:</u> <u>Transportation Amounts Received From Other LEAs for K-12 Handicapped Transportation</u> Amounts received through an interdistrict contract for transportation of another school district's K-12 handicapped students.
Code Added	5843	<u>Transportation Amounts Received From Other LEAs for ECSE Handicapped Transportation</u> Amounts received through an interdistrict contract for transportation of another school district's early childhood special education (ECSE) students (includes amounts received from a district serving as a fiscal agent for ECSE transportation). Placed in the General (Incidental) Fund.

Function Codes

Code & Title Changed	2553	<u>Was:</u> <u>Contracted Handicapped Transportation Services</u> - The allowable expenses incurred transporting handicapped/severely handicapped students on separate routes on contracted vehicles. This expense may reflect transportation services provided during the regular or summer school term (includes handicapped three and four year old transportation costs, as appropriate).
		<u>Changed To:</u> <u>Contracted K-12 Handicapped Transportation Services</u> - The allowable expenses incurred transporting K-12 handicapped/severely handicapped students on separate routes on contracted vehicles. This expense may reflect transportation services provided during the regular or summer school term.

Code & Title Changed	2554	<p><u>Was:</u></p> <p><u>District Operated Handicapped Transportation Services</u> - The allowable expenses incurred transporting handicapped/severely handicapped students on separate routes on district operated vehicles. This expense may reflect transportation services provided during the regular or summer school term (includes handicapped three and four year old transportation costs, as appropriate and excludes school bus payments that must be coded to function code 2552).</p> <p><u>Changed To:</u></p> <p><u>District Operated K-12 Handicapped Transportation Services</u> - The allowable expenses incurred transporting K-12 handicapped/severely handicapped students on separate routes on district operated vehicles. This expense may reflect transportation services provided during the regular or summer school term (excludes school bus payments that must be coded to function code 2552).</p>
Code & Title Changed	2556	<p><u>Was:</u></p> <p><u>Payments to Other Districts for Handicapped Transportation</u> - Amounts paid to another school district for handicapped student transportation services provided through an interdistrict contract</p> <p><u>Changed To:</u></p> <p><u>Payments to Other Districts for K-12 Handicapped Transportation</u> - Amounts paid to another school district for K-12 handicapped student transportation services provided through an interdistrict contract</p>
Code Added	2559	<p><u>Early Childhood Special Education Transportation Services</u> - The expenses incurred transporting early childhood special education (ECSE) students to/from school or school-related activities.</p>

Object Codes

Code Changed	6131	<p><u>Was:</u></p> <p><u>Supplemental Pay</u> - Amounts paid for student activities sponsorship, coaching, stipends for curriculum development and other duties beyond the regular school day or school session. Subject to state and federal tax <u>and</u> teacher retirement whether or not the supplemental duty is related to the employee's regular position. Certificated employees meeting the definition of "new-hire" (hired after March 31, 1986) are also subject to Medicare-only withholdings.</p> <p><u>Changed To:</u></p> <p><u>Supplemental Pay</u> - Amounts paid for student activities sponsorships, coaching, driving a school bus, stipends for curriculum development, and other duties beyond the regular school day or school session. If these duties are performed by certificated staff and are instructional related (i.e., sponsorships or coaching), then the supplemental pay should be paid out of the Special Revenue (Teachers) Fund. If these duties are non-instructional related (i.e., driving a bus or janitorial duties), the supplemental pay should be paid out of the General (Incidental) Fund. Subject to state and federal tax <u>and</u> teacher retirement whether or not the supplemental duty is related to the employee's regular position. Certificated employees meeting the definition of "new-hire" (hired after March 31, 1986) are also subject to Medicare-only withholdings.</p>
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Code Changed	6151	<p><u>Was:</u></p> <p><u>Classified Salaries - Regular</u> - Full-time and prorated portions of the costs for work performed by typically non-certificated employees of the LEA and certificated employees who are employed in non-teaching positions of a permanent nature. (Includes <u>all teacher aides whether certificated or non-certificated.</u>) Generally subject to non-teacher retirement and OASDI and Medicare. Certificated employees employed to serve <u>less than 20 hours per week</u> are not eligible for coverage under either PSRS or NTRS, until such time as they become employed to serve 20 hours or more per week. Those certificated employees serving less than 20 hours per week are subject to OASDI and Medicare only. Full-time certificated employees regardless of position in the district <u>must</u> participate in the Public School Retirement System.</p> <p><u>Changed To:</u></p> <p><u>Classified Salaries - Regular</u> - Full-time and prorated portions of the costs for work performed by typically non-certificated employees and certificated employees who are employed in non-instructional related positions of a permanent nature. (<u>Includes all teacher aides whether certificated or non-instructional related.</u> Certificated aides should be paid out of the Special Revenue (Teachers) Fund. Non-certificated aides should be paid out of the General (Incidental) Fund.) Generally subject to non-teacher retirement and OASDI and Medicare. Full-time certificated employees, regardless of position in the district, <u>must</u> participate in the PSRS.</p>
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